

Internal Revenue Service  
**memorandum**

date: DEC 03 1991

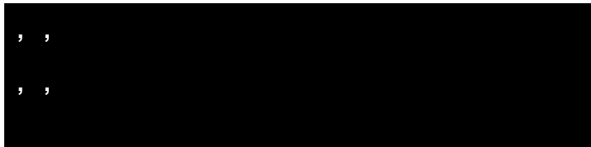
to: Director, Internal Revenue Service Center  
Kansas City, MO  
Attn: Entity Control

from: Technical Assistant  
Employee Benefits and Exempt Organizations

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subject: CC:EE:3 - TR-45-1858-91  
Railroad Retirement Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Insurance Act of:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion that [REDACTED] is a rail carrier under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective [REDACTED]. It should file a Form CT-1 for [REDACTED] and subsequent years and Forms 941-E for the appropriate periods.

(Signed) Ronald L. Moore

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RONALD L. MOORE

Attachment:  
Copy of letter from Railroad Retirement Board

cc: Mr. Gary Kuper  
Internal Revenue Service  
200 South Hanley  
Clayton, MO 63105

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UNITED STATES OF AMERICA  
RAILROAD RETIREMENT BOARD  
844 RUSH STREET  
CHICAGO, ILLINOIS 60611

BUREAU OF LAW

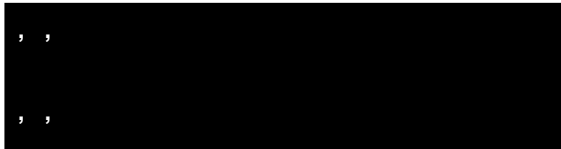
OCT 04 1991

Assistant Chief Counsel  
(Employee Benefits and  
Exempt Organizations)  
Internal Revenue Service  
1111 Constitution Avenue., N.W.  
Washington, D.C. 20224

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

A handwritten signature in cursive script, reading "Steven A. Bartholow".

Steven A. Bartholow  
Deputy General Counsel

Enclosure

# EMPLOYER STATUS DETERMINATION RATIONALE

[REDACTED] operates approximately [REDACTED] miles of rail line, formerly owned by [REDACTED], between milepost [REDACTED] Feet, near [REDACTED] and milepost [REDACTED] feet, near [REDACTED], in [REDACTED] and [REDACTED] Counties. [REDACTED]. According to information furnished by [REDACTED], attorney for the employer, operations began [REDACTED]. However, [REDACTED] does not have employees; instead it has a contract with the [REDACTED], [REDACTED] whereby [REDACTED] performs all common carrier operating services on [REDACTED] Lines. Authorization for the acquisition and operation is set forth in Finance Docket No. [REDACTED].

Based on the above information, it is determined that the above railroad is a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective [REDACTED].

The Employer Identification Number (EIN) is: [REDACTED]